



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

July 24, 2006

The Honorable Robert B. Edwards
Chief Judge
County of Isle of Wight General District Court
P.O. Box 122
Isle of Wight, VA 23397

The Honorable Robert B. Edwards
Magistrate Supervising Authority
Fifth Judicial District
P.O. Box 122
Isle of Wight, VA 23397

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Isle of Wight General District Court and the associated magistrates from the Fifth Judicial District Judicial District for the period July 1, 2004 through September 30, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and the Chief Magistrate and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:jth

cc: Glenda H. Minga, Clerk
Raymond Swartz, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia